

GENERAL INFORMATION

INTRODUCTION

The City of Fort Lauderdale is situated on the southeast coast of Florida, centrally located between Miami and Palm Beach. Encompassing more than 33 square miles with a population of 150,175, Fort Lauderdale is the largest of Broward County's 29 municipalities and serves as the county seat. Embraced by the Atlantic Ocean and enhanced by a myriad of inlets, the City visually more than lives up to its designation as the "Venice of America." If beauty and a semi-tropical climate were the only factors that counted, Fort Lauderdale would be ranked among a stellar group of urban areas. However, the City's attributes go far beyond its natural splendors.

The world famous Fort Lauderdale Beach, which underwent a \$26 million renovation, is now home to an array of sidewalk cafes, clubs, shops and boutiques including the popular Beach Place retail and entertainment complex. Featuring the City's award winning wavewall and signature beach front promenade, Fort Lauderdale Beach is punctuated by lush landscaping and decorative lighting that accentuate the many moods of the Atlantic Ocean.

Three miles inland is downtown Fort Lauderdale's Riverwalk, a \$12.5 million, brick-paved linear park which winds along the New River and attracts more than 1.5 million visitors each year. Riverwalk has emerged as the hub of Fort Lauderdale's arts, science and cultural scene featuring such amenities as the Broward Center for the Performing Arts, Museum of Discovery and Science, Blockbuster IMAX Theater, Museum of Art and the new Las Olas Riverfront retail, restaurant and entertainment center.

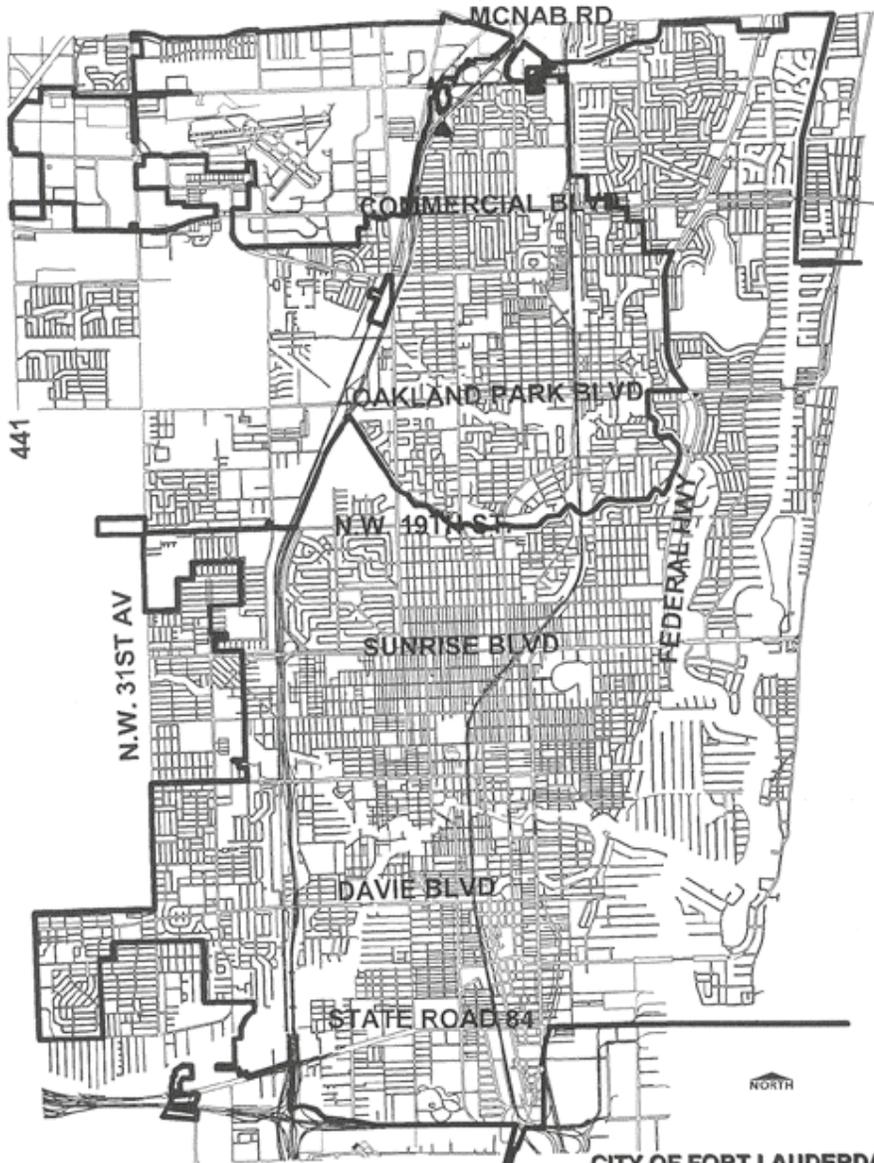
Downtown Fort Lauderdale's Central Business District continues to experience rapid growth, fueled by numerous office, residential, commercial and mixed-use projects in various stages of development. In addition to its prominent corporate and financial institutions, the area is home to Broward Community College, Florida Atlantic University, Florida International University, the national award winning Broward County Main Library, federal, county and school district offices.

A gentle climate, spectacular natural setting and educational, cultural and entertainment facilities all combine to make Fort Lauderdale the focal point of Broward County. With more than 1.3 million residents, Broward is the 20th largest county in the United States. In a larger geographic context, South Florida's tri-county area, composed of Dade, Broward and Palm Beach counties, has a combined consumer market of more than 4 million people, accounting for 31% of Florida's population.

Corporate executives remain enthusiastic about Fort Lauderdale as evidenced by the increasing number of domestic and international businesses that have moved their corporate and Latin American headquarters to the City. Companies appreciate the City's accessibility, satisfying lifestyle, well-educated labor pool and advanced communication technologies. The supportive business environment created by the City's public and private sector leaders, enables businesses to prosper.

Fort Lauderdale has received numerous national awards and designations and has consistently ranked as one of the nation's most desirable cities, according to *Money* magazine's annual survey of the "Best Places to Live in the United States."

The culmination of Fort Lauderdale's infrastructure improvements, coupled with hundreds of millions of dollars in private sector investment, has enabled the City to successfully transform itself into a year round leisure destination for families, domestic and international visitors, as well as a world class business center for finance, commerce and international trade.



CITY OF FORT LAUDERDALE
PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT
CORPORATE LIMITS UPDATED JAN 1997

GENERAL INFORMATION

FORT LAUDERDALE STATISTICS AND DEMOGRAPHIC DATA

Date of Incorporation:	March 27, 1911	
Date of Charter Adoption:	1957 and 1984 (Amended)	
Form of City Government:	Commission - Manager	
Location:	<p>Fort Lauderdale is located in the east-central portion of Broward County and shares boundaries with nine other municipalities, as well as unincorporated areas of the County. Its eastern boundary is the Atlantic Ocean. The City is 23 miles north of Miami and 42 miles south of Palm Beach. Encompassing more than 33 square miles with a 1998 updated census population of 150,175, Fort Lauderdale is the seventh largest city in Florida and the largest municipality in Broward County.</p>	
Recreation Facilities:	Miles of Public Beach	7
	Boats Slips, Moorings	207
	Miles of Navigable Waterways	85
	Acres of Public Parks	943
	War Memorial Auditorium Seats	2,110
	Baseball Stadium Seats	8,340
	Municipal Swimming Pools	8
	Parks/Facilities	83
	Tennis, Basketball, Shuffleboard	464
	Handball and Racquetball Courts	
Infrastructure:	City Buildings	112
	Miles of Sidewalks	312
	Miles of Streets	497
	Miles of Sanitary Sewers	337
	Miles of Storm Drainage	128
	City Bridges	51
	Wastewater Pumping Stations	133
	Fire Stations	12
	Fire Hydrants	4,700
	City Maintained Parking Spaces	8,969
	City Garages	3
	Cemeteries	3
Socio-Economic Data:	Average Household Size	2.14
	Average Household Income	\$48,292
	Medium Family Income	\$34,010

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Selected Population and Housing Characteristics

Based on 1990 US Census Data

Total Population (1990)	149,377	Total Household by Type	66,440
• October 1998 (Estimate)	150,175	Total Family Households	34,127
			51.4%
Sex		• Married-Couples Families	23,794
• Male	75,312	• Other: Male Householder	2,818
• Female	74,065	• Other: Female Householder	7,515
Age		Total Non-Family Households	32,313
• Under 5 years old	9,084		48.6%
• 5 to 17 years	18,972	People Living in Households	144,355
• 18 to 20 years	5,025	Persons Per Household	2.7
• 21 to 24 years	7,794	Group Quarters	
• 25 to 44 years	51,934	People Living in Group Services Facilities	5,022
• 45 to 54 years	15,864	• Institutionalized People	3,661
• 55 to 59 years	6,695	• Other	1,361
• 60 to 64 years	7,447	Race and Origins of Household	
• 65 to 74 years	13,658	Total Occupied Housing Units	66,440
• 75 to 84 years	9,553	• White	52,736
• 85 years and over	3,351		79.3%
Median Age	37.3	• Black	12,614
Under 18 Years Old % of Total Population	18.8%		19%
65 Years and Over % of Total Population	17.8%	• American Indian, Eskimo Aleut	116
			0.2%
Race and Origins		• Asian, Pacific Islander	448
• White	103,980		0.7%
	69.6%	• Other Races/Origins	536
• Black	41,995		0.8%
	28.1%	• Hispanic Origin	3,748*
• American Indian, Eskimo, Aleut	321		5.6%*
• Asian, Pacific Islander	1,297		
	0.9%		
• Other Races	1,784		
	1.2%		
• Hispanic Origins	1,068*		
	7.2%*		

*These numbers and percentages are included in the categories of White and Black.

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A Desirable City for Successful Business

MAJOR CORPORATIONS AND EMPLOYERS:

- Alamo Rent A Car
- Allied Signal
- AT&T
- AutoNation USA
- BellSouth
- Certified Vacations
- Citicorp
- Citrix Systems
- Dana Corporation
- Extended Stay America
- Galaxy Latin America
- Hatteras of Lauderdale
- Hewlett-Packard
- Interim Services
- Microsoft
- Morse Operations
- Motorola
- Omnipoint
- Republic Industries
- South African Airways
- SportsLine USA
- Sun-Sentinel
- Templeton Investments
- Vacation Break USA

Multi-Modal Transportation Hub

ACCESSIBLE LOCATION ADVANTAGES:

- Centrally located in Broward County and in the southeast Florida Gold Coast Region; Downtown Fort Lauderdale is within three miles of Port Everglades, Fort Lauderdale/Hollywood International Airport, I-95, I-595, Amtrak Railway and Tri-Rail.
- Less than 60 minutes from Miami and Palm Beach International Airports, offering incomparable access to national and international markets including Latin American, the Caribbean, Canada, Europe and the Pacific Rim.

AIR:

- Fort Lauderdale/Hollywood International Airport
 - 12 million passengers each year; 22 million anticipated by the year 2012
 - Averages 450 flights daily serving 34,000 passengers
- Fort Lauderdale Executive Airport
 - Seventh busiest general aviation airport in the United States
 - Home to six full-service, fixed base operators providing fuel, maintenance and other services to more than 850 aircraft
 - Executive Airport's 200-acre Industrial Airpark contains more than 125 businesses occupying 1.3 million square-feet of office space
- Temporary Downtown Heliport
 - A new \$2 million permanent Heliport is currently under construction and scheduled to open in early 1999. The facility will serve as a transportation hub for downtown corporations.

LAND:

- Major Roadways: I-95, I-595, I-75 and Florida Turnpike
- Railway System
 - Freight carriers: Florida East Coast (FEC) Railroad and CXS Transportation
 - Passenger carriers: Amtrak and Tri-Rail (local service)

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SEA - PORT EVERGLADES:

- In excess of \$3.5 billion in annual economic impact
- Five-time winner of the Grand Prix Mondial du Voyage's prestigious International Tourism Award
- Nation's second busiest passenger port serving more than 2.5 million passengers per year
- 10 modern cruise terminals, two parking garages and more than 24 cruise ships
- Deepest commercial port in the Southeast United States
- Home to Florida's first Foreign Trade Zone which receives and ships approximately \$500,000 worth of imports and exports per year
- One of the nation's top coffee ports, 12th busiest container port and second largest non-refinery petroleum storage and distribution facility

Alluring Attractions

BUSINESS ADVANTAGES:

- Pro-business government, excellent quality of life and a diverse, well-educated labor pool
- Favorable tax structure - no state or local personal income tax, no county or city sales tax, no state ad valorem, franchise or inventory tax, no gift tax
- An array of available business incentive and assistance programs for expansion, relocation and retention
- Advanced communications featuring 700 miles of fiber optic cables and state-of-the-art switching equipment for instantaneous global communications
- Downtown Fort Lauderdale is home to city and county government centers, federal and county courthouses, banks, a state regional complex and legal and professional offices
- A well-educated labor force with nearly 30% of individuals over the age of 25 holding college degrees (1990 Census)

AREA PROFILE:

- Average annual temperature of 77 degrees
- More than 3,000 hours of annual sunshine
- Designated "Yachting Capital of the World" due to City's 85 miles of navigable waterways
- Marine Industry is the second largest industry behind tourism
- Seventh most populous City in Florida: 150,175
- Median Age: 37.3
- Local transportation by water taxi, trolley, bus, taxicab, and Tri-Rail

DOWNTOWN ATTRACTIONS:

- Museum of Discovery and Science
 - The only science museum in Florida
 - 85,000 square-feet of exhibit space
 - Five-story Blockbuster IMAX Theater - the only one of its kind in Florida
 - \$30.6 million facility
- Broward Center for the Performing Arts
 - Two acoustically perfect theaters
 - \$55 million project

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- Museum of Art
 - Permanent home of a \$6 million collection including CoBrA, Pre-Columbian and West African art, as well as 20th Century paintings
- Riverwalk
 - A 1.5-mile linear park along downtown's New River with brick walkways, lush tropical greenery and pedestrian amenities
 - Attracts more than 1.5 million visitors each year
 - Home to guided waterway tour boats

SPORTS:

- Florida Panthers Hockey Headquarters
- NFL Alumni
- International Swimming Hall of Fame Aquatic Complex
- Whitbread Round the World Yacht Race - 1990, 1994 and 1998 North American stopover
- Spring training home of Major League Baseball's Baltimore Orioles

TOURISM:

- Greater Fort Lauderdale's leading industry
- Hosted 6.4 million tourists in 1997 who spent more than \$3.64 billion
- Hotel occupancy rate reached an all-time high of 71.4% in 1997
- Attracted 1.5 million international visitors, 459,257 Canadian visitors and 335,909 Latin American visitors

Higher Education

- Art Institute of Fort Lauderdale
- Broward Community College
- Emery-Riddle Aeronautical University
- Fort Lauderdale College
- Florida Atlantic University
- Florida International University
- Nova Southeastern University

Professional Health Care

PUBLIC HOSPITALS:

- Broward General Medical Center
- Imperial Point Medical Center

PRIVATE HOSPITALS:

- Cleveland Clinic Florida and Cleveland Clinic Hospital
- Holy Cross Hospital
- North Ridge Medical Center
- Vencor Hospital/Fort Lauderdale

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Labor and Industry

FORT LAUDERDALE METROPOLITAN STATISTICAL AREA:

- Labor Force 775,380
- Employed 741,263
- Unemployed 34,117
- Unemployment Rate 4.4% (September 1998)
- Greater Fort Lauderdale's Major Industries

<u>Industry</u>	<u>Number of Firms</u>
Services	17,100
Retail Goods/Trade	8,023
Wholesale Goods/Trade	4,140
Construction	3,747
Finance, Insurance, Real Estate	3,738
Manufacturing	1,755
Transportation, Communications	1,495
Agriculture/Fishing	876
Printing/Publishing	422

Property Tax Millage Rates*
All Overlapping Governments
Ten Fiscal Years

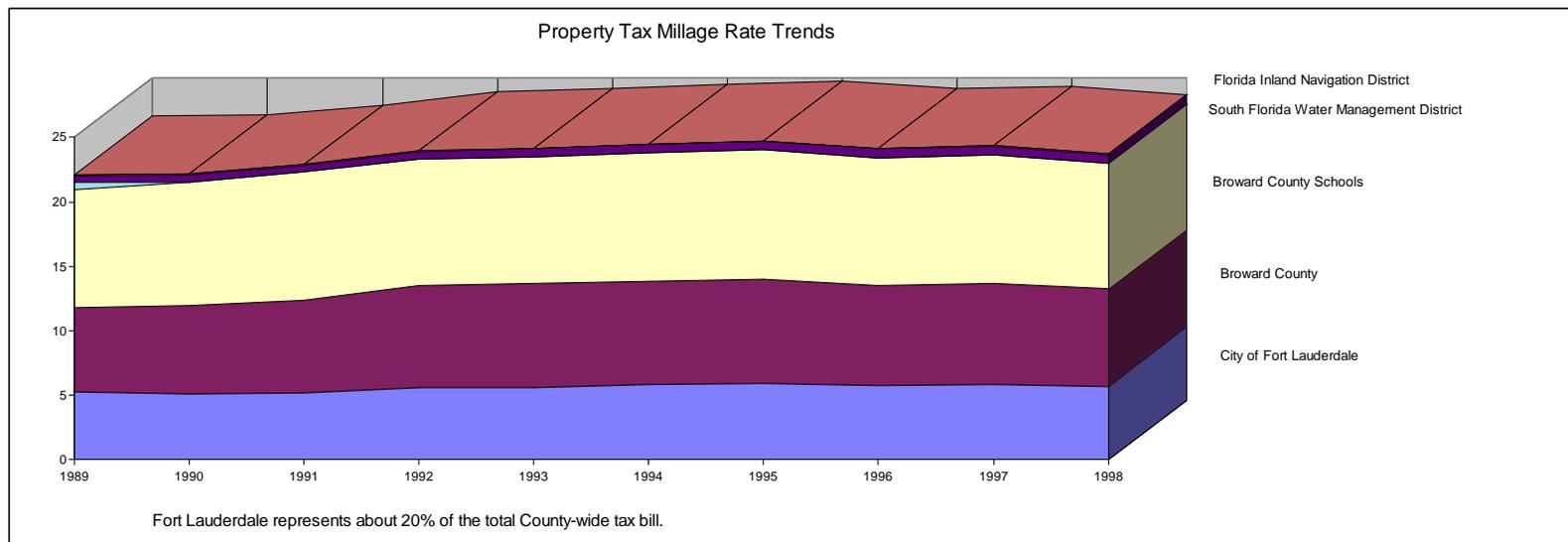
Tax Roll	FORT LAUDERDALE			BROWARD COUNTY					SPECIAL DISTRICTS**					
	OPERATING	DEBT SERVICE	TOTAL CITY	BROWARD COUNTY	BROWARD COUNTY SCHOOLS	PORT EVERGLADES AUTHORITY	S. FLORIDA WATER MGMT. DISTRICT	FLA. INLAND NAVIGATION DISTRICT	TOTAL CITYWIDE	DOWNTOWN DEV. AUTH.	DEBT SERVICE	N. BROWARD HOSPITAL DISTRICT	HILLSBORO INLET	SUNRISE KEY NEIGH. DIST.
1989	4.5872	0.6133	5.2005	6.6058	9.1218	0.5700	0.5470	0.0370	22.0821	0.6630	1.4310	2.5000	0.1375	
1990	4.5274	0.5781	5.1055	6.8329	9.6086		0.5470	0.0550	22.1490	0.5590	1.5050	2.5000	0.1253	
1991	4.6245	0.5248	5.1493	7.2275	9.9258		0.5470	0.0530	22.9026	0.5370	1.5050	2.5000	0.1201	
1992	5.0257	0.5394	5.5651	7.9618	9.8310		0.5470	0.0520	23.9569	0.5650	1.2520	2.4890	0.122	1.0000
1993	5.0536	0.5115	5.5651	8.1327	9.8197		0.5970	0.0510	24.1655	0.6033	1.3380	2.4753	0.1195	1.0000
1994	5.2485	0.5375	5.786	8.0343	10.0259	***	0.5970	0.0490	24.4922	0.6262	1.3708	2.4459	0.1163	1.0000
1995	5.3907	0.5162	5.9069	8.1165	10.0366		0.6470	0.0400	24.7470	0.6464	1.3823	2.4327	0.1142	1.0000
1996	5.2570	0.4803	5.7373	7.7524	9.9420		0.6720	0.0380	24.1417	0.6345	1.3668	2.4200	0.1112	1.0000
1997	5.0633	0.7576	5.8209	7.8380	9.9745		0.6970	0.0500	24.3804	0.8007	0.9878	2.4087	0.1071	1.0000
1998	5.0062	0.6671	5.6733	7.5710	9.7256		0.6970	0.0470	23.7139	0.8007	0.9878	2.5000	0.1071	1.0000

*State Law requires all counties to assess at 100% valuation, and limits millage for operating purposes to ten mills except school districts.

**Special Districts are taxing entities that levy taxes on limited areas within the City of Fort Lauderdale limits.

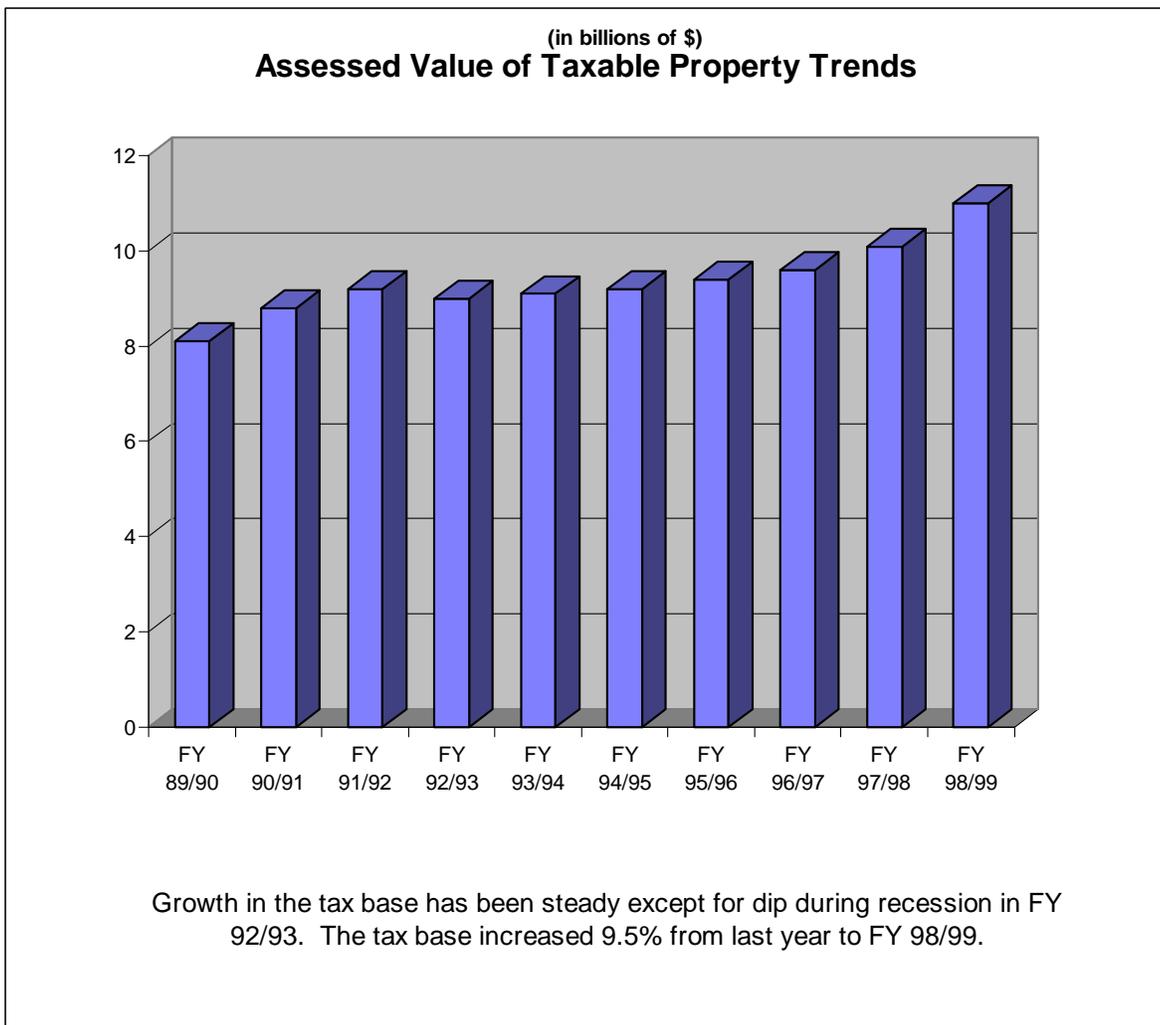
***Absorbed by Broward County in 1994.

source: Broward County Property Appraiser



ASSESSED VALUE OF TAXABLE PROPERTY LAST TEN YEARS

Fiscal Year Ended	Taxable Assessed Value
9/30/90	8,129,428,863
9/30/91	8,758,469,188
9/30/92	9,219,741,711
9/30/93	8,986,150,191
9/30/94	9,059,847,107
9/30/95	9,204,530,702
9/30/96	9,375,691,485
9/30/97	9,635,986,462
9/30/98	10,148,684,675
9/30/99	11,041,122,687



NOTICE OF PROPOSED TAX INCREASE

The City of Fort Lauderdale has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$ 51,428,526
- B. Less tax reductions due to Value Adjustment Board and other assessment changes \$ 345,700
- C. Actual property tax levy \$ 51,082,826

This year's proposed tax levy:

\$ 55,318,307

All concerned citizens are invited to attend a public hearing on the tax increase to be held

on

Wednesday, September 23, 1998
6:00 P.M.

at
100 North Andrews Avenue, Commission Chambers
Fort Lauderdale, Florida 33301

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY CITY OF FORT LAUDERDALE FISCAL YEAR 1998-99

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FORT LAUDERDALE ARE 5.4 % MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

CASH BALANCE BUDGET FORWARD	ESTIMATED RECEIPTS	Special Revenue	Debt Service	Exempt	Internal Service	Total All Funds
Ad Valorem Taxes-Operating	52,115,882	-	-	-	-	52,115,882
Ad Valorem Taxes-1997 Bonds	4,022,545	-	-	-	-	4,022,545
Ad Valorem Taxes-1997 Bonds	3,665,360	-	-	-	-	3,665,360
Ad Valorem Taxes-Sunrise Key	-	41,207	-	-	-	41,207
Franchise Fees	25,107,280	-	-	-	-	25,107,280
Intergovernmental	2,532,238	-	-	-	-	2,532,238
Charges for Services	17,282,996	219,819	-	-	5,000	17,507,815
Fees and Fines	16,641,887	-	127,325	84,048,118	-	100,899,895
Other Financing Sources	18,328,185	173,812	127,325	7,156,210	-	18,685,532
Internal Services	295,248	993,619	11,099,809	19,618	1,884,480	24,881,264
TOTAL RECEIPTS AND OTHER FINANCING SOURCES	139,235,827	2,872,532	11,227,135	93,882,807	29,880,728	206,869,229
TOTAL APPROPRIATED EXPENDITURES	184,653,028	2,617,422	13,784,184	1,127,658,428	37,384,326	844,957,115
General Government Services	22,238,271	364,814	51,331,194	-	-	75,834,189
Police Department	5,144,358	-	-	47,171,878	-	52,316,236
Public Works Department	2,219,805	-	-	8,619,343	-	10,839,148
Transportation	2,333,480	287,490	-	-	-	2,620,970
Culture and Recreation	22,290,137	6,487,291	-	-	-	28,777,428
Other Non-Operating Expenditures	19,742,185	-	-	8,123,614	-	27,865,799
Internal Services	184,333,028	1,965,915	11,312,184	1,082,524,342	33,417,218	3,203,632,927
TOTAL EXPENDITURES	47,745	45,825	458,825	1,685,025	4,175,071	23,335,802
TOTAL APPROPRIATED EXPENDITURES	184,653,028	2,617,422	13,784,184	1,127,658,428	37,384,326	844,957,115

THE TENTATIVE ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED BOARD AUTHORITY AS A PUBLIC RECORD.

CERTIFICATION
I certify this to be a true and correct
copy of the record of the City of Fort
Lauderdale, Florida.

WITNESSETH my hand and official seal of
the City of Fort Lauderdale, Florida, this
the 24 day of September, 19 98
J. M. [Signature] Asst. City Clerk

ORDINANCE NO. C-98-56

AN ORDINANCE ADOPTING THE APPROVED BUDGET OF
THE CITY OF FORT LAUDERDALE, FLORIDA FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 1998, AND
ENDING SEPTEMBER 30, 1999.

WHEREAS, pursuant to applicable provisions of law, the City Commission of the City of Fort Lauderdale on September 9, 1998 adopted a tentative budget for the City of Fort Lauderdale for the fiscal period beginning October 1, 1998 and ending September 30, 1999, and determined the amount of available funds on hand, the estimated revenues, and appropriated amounts for the support of the various operations of the City for such fiscal period; and

WHEREAS, such tentative budget so determined and adopted was published according to law, together with a notice fixing the time for hearing of objections to such tentative budget as September 23, 1998 at 6:00 P.M. in the City Commission Room, City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida; and

WHEREAS, the public hearing aforementioned was conducted on September 23, 1998; and

WHEREAS, said public hearing has been held as stated above and comments from the public concerning said budget have been heard and considered;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That the tentative budget, determined and adopted by the City Commission, as shown on Exhibit "A" titled "CITY OF FORT LAUDERDALE APPROVED BUDGET FISCAL YEAR 10/01/98 - 9/30/99", attached hereto and made a part hereof, is hereby adopted and approved as the budget of the City of Fort Lauderdale for the fiscal period beginning October 1, 1998 and ending September 30, 1999.

SECTION 2. That any unappropriated free balance remaining at the end of the fiscal year 1997-1998 shall be appropriated to a contingency reserve for fiscal year 1998-1999.

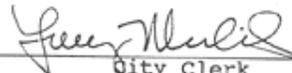
SECTION 1. That during the course of the 1998-1999 fiscal year the City Commission may transfer budgeted amounts from one department, division, fund or project to another department, division, fund or project in accordance with Section 9.04 of the City Charter.

PASSED FIRST READING this the 9th day of September, 1998.
PASSED SECOND READING this the 23rd day of September, 1998.



Mayor
JIM NAUGLE

ATTEST:



City Clerk
LUCY MASLIAH

GLOSSARY OF TERMS

Ad Valorem Taxes	Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
Appropriation	The City Commission's legal authorization for the City to make expenditures and incur obligations.
Assessed Valuation	The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.
Budget	A statement of the City's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.
Capital Outlay	Outlays for the acquisition of or addition to fixed assets which are durable in nature and cost at least \$500. Such outlays are charged as expenditures through as individual department's operating budget and do not include those provided for in the Capital Improvement Plan (see capital projects).
Capital Projects	Any program, project, or purchase with a useful life span of ten years and a cost of at least \$5,000; or major maintenance and repair items with a useful life span of five years.
Carryforward	Fund balances that are "carried forward" into the next fiscal year.
CDBG	Acronym for "Community Development Block Grant".
CFS	Acronym for "Calls For Service" in the Police Department.
Comprehensive Plan	A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.
Contingency	A budgetary reserve set aside for emergency or unanticipated expenditures. The City Commission must approve all contingency expenditures.
CRA	Acronym for "Community Redevelopment Agency", a special taxing district.
Debt Proceeds	Revenue derived from the sale of bonds.
Debt Service Funds	Funds created to pay for the principal and interest of all bonds and other debt instruments according to a predetermined schedule.
Development Review Committee (DRC)	The DRC is comprised of representatives from the Planning & Economic Development, Fire-Rescue & Building, Police, and Public Services departments. It facilitates the review of plans for private development to ensure quality design and compatibility with existing residential and commercial development.

GLOSSARY OF TERMS

Direct Debt	Debt which the City has incurred in its own name or assumed through the annexation of territory or consolidation with another governmental unit.
Encumbrances	Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.
Enterprise Funds	Funds established to account for operations which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing goods or services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.
EPA	Acronym for “Environmental Protection Agency”.
Estimated Revenues	Projections of funds to be received during the fiscal year.
Expenditures	Cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.
FDLE	Acronym for “Florida Department of Law Enforcement”.
Fiscal Year	The 12 month period to which the annual budget applies. The City’s fiscal year begins on October 1 and ends September 30.
Franchise Fees	Fees levied by the City in return for granting a privilege which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.
FTE	Acronym for “Full Time Equivalent” which refers to the number of full time employees plus all part time and seasonal employees pro-rated to full time increments.
FTZ	Acronym for “Foreign Trade Zone”.
Fund	A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Balance	Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund.
GFOA	Acronym for “Government Finance Officers Association”.

GLOSSARY OF TERMS

GOB	Acronym for “General Obligation Bond”.
HOPWA	Acronym for “Housing Opportunities For Persons With Aids”.
Intergovernmental Revenues	Funds received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes (P.I.L.O.T.).
Internal Service Funds	Funds established for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. Examples are the Vehicle Rental, Central Service, and City Insurance funds.
Millage Rate	One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.
MIU	Acronym for “Metropolitan Intelligence Unit”.
Non-Self-Supported Debt	Bonds for whose payment the full faith and credit of the City or a specific general revenue is pledged. This debt is payable from property taxes and other general revenue. Excise Tax Bonds are an example of this type of debt.
NPDES.	Acronym for “National Pollution Discharge Elimination System”.
Overlapping Debt	The proportionate share of the debts of local governmental units located wholly or in part within the limits of the City (such as the County and School Board) which must be borne by property owners within the City.
P.I. L.O.T.	Acronym for “Payment In Lieu Of Taxes”.
PSA	Acronym for “Public Safety Aide”.
RPA	Acronym for “Requisition Purchase Order Payment Authorization”.
Revenue	Additions to assets which do not increase any liability or represent the recovery of an expenditure; do not represent the cancellation of certain liabilities or decreases in assets; and do not represent contributions of fund capital in enterprise and internal service funds.
Revised Budget	A department’s authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.
RFP	Acronym for “Request for Proposals”.
Rollback Rate	The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.
Roll-Up Costs	The full year’s financial commitments made in the prior year.

GLOSSARY OF TERMS

User Fee	Charges for specific services provided only to those paying such charges. Examples would be sewer service charges and dock fees.
Utility Taxes	Municipal charges levied by the City on every purchase of a public service within its corporate limits, including electricity, gas, fuel oil, water, and telephone service.

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